

homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person or that person's spouse who receives the exemption. If a person sixty-five (65) years of age or older dies in a year in which the person received the exemption, the total amount of ad valorem taxes imposed on the homestead for general elementary and secondary public school purposes may not be increased while it remains the residence homestead of that person's surviving spouse if the spouse is fifty-five (55) years of age or older at the time of the person's death, subject to any exceptions provided by general law. *The legislature, by general law, may provide for the transfer of all or a proportionate amount of a limitation provided by this subsection for a person who qualifies for the limitation and establishes a different residence homestead.* However, taxes otherwise limited by this subsection may be increased to the extent the value of the homestead is increased by improvements other than repairs or improvements made to comply with governmental requirements *and except as may be consistent with the transfer of a limitation under this subsection.*

(g) If the legislature provides for the transfer of all or a proportionate amount of a tax limitation provided by Subsection (d) of this section for a person who qualifies for the limitation and subsequently establishes a different residence homestead, the legislature by general law may authorize the governing body of a school district to elect to apply the law providing for the transfer of the tax limitation to a change of a person's residence homestead that occurred before that law took effect, subject to any restrictions provided by general law. The transfer of the limitation may apply only to taxes imposed in a tax year that begins after the tax year in which the election is made.

SECTION 2.04. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 1997. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to limit increases in the appraised value of residence homesteads for ad valorem taxation and to permit an elderly person or the surviving spouse of an elderly person to transfer the school property tax freeze on the person's residence homestead to a different residence homestead."

Adopted by the Senate on April 22, 1997: Yeas 30, Nays 0; May 28, 1997, Senate refused to concur in House amendments and requested appointment of Conference Committee; May 29, 1997, House granted request of the Senate; June 1, 1997, Senate adopted Conference Committee Report: Yeas 26, Nays 0; adopted by the House, with amendments, on May 22, 1997: Yeas 144, Nays 0, one present not voting; May 29, 1997, House granted request of the Senate for appointment of Conference Committee; June 1, 1997, House adopted Conference Committee Report: Yeas 143, Nays 0, one present not voting.

Filed with the Secretary of State June 4, 1997.

S.J.R. No. 45

SENATE JOINT RESOLUTION

proposing a constitutional amendment to authorize the legislature to permit a taxing unit to grant an exemption or other relief from ad valorem taxes on property on which a water conservation initiative has been implemented.

BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Article VIII, Texas Constitution, is amended by adding Section 1-m to read as follows:

Sec. 1-m. The legislature by general law may authorize a taxing unit to grant an exemption or other relief from ad valorem taxes on property on which a water conservation initiative has been implemented.

SECTION 2. This proposed constitutional amendment shall be submitted to the voters at an election to be held November 4, 1997. The ballot shall be printed to permit voting for or against the proposition: "The constitutional amendment to authorize the legislature to permit a taxing unit to grant an exemption or other relief from ad valorem taxes on property on which a water conservation initiative has been implemented."

S.J.R. 45, § 2

75th LEGISLATURE—REGULAR SESSION

Adopted by the Senate on May 5, 1997: Yeas 30, Nays 0; adopted by the House on May 23, 1997: Yeas 120, Nays 0, two present not voting.

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